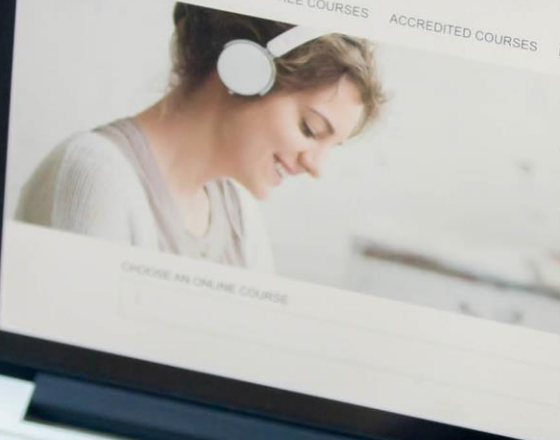


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EY Tax Week

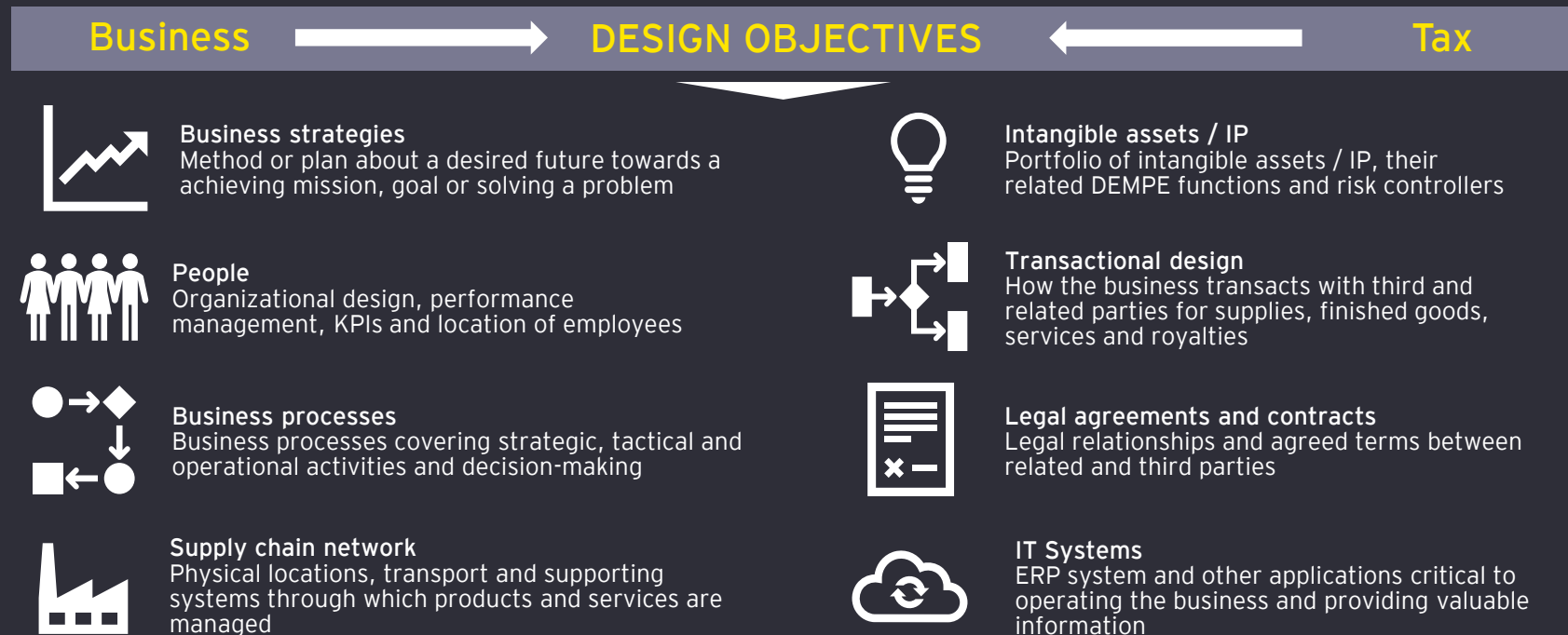
22-25.11.2020

פאנל בנושא: שינויים בשרשרת אספקה
מנחה: ליאור הררי-ניצן, שותף, מיסוי בינלאומי
משתתפים: עידו און, מנהל תחום תפעול ושרשרת אספקה, מחלקת ייעוץ
ציפי הרבסט, סניור מנג'ר, מחירי העברה
דנה חליפי, סניור מנג'ר, מיסוי עקיף

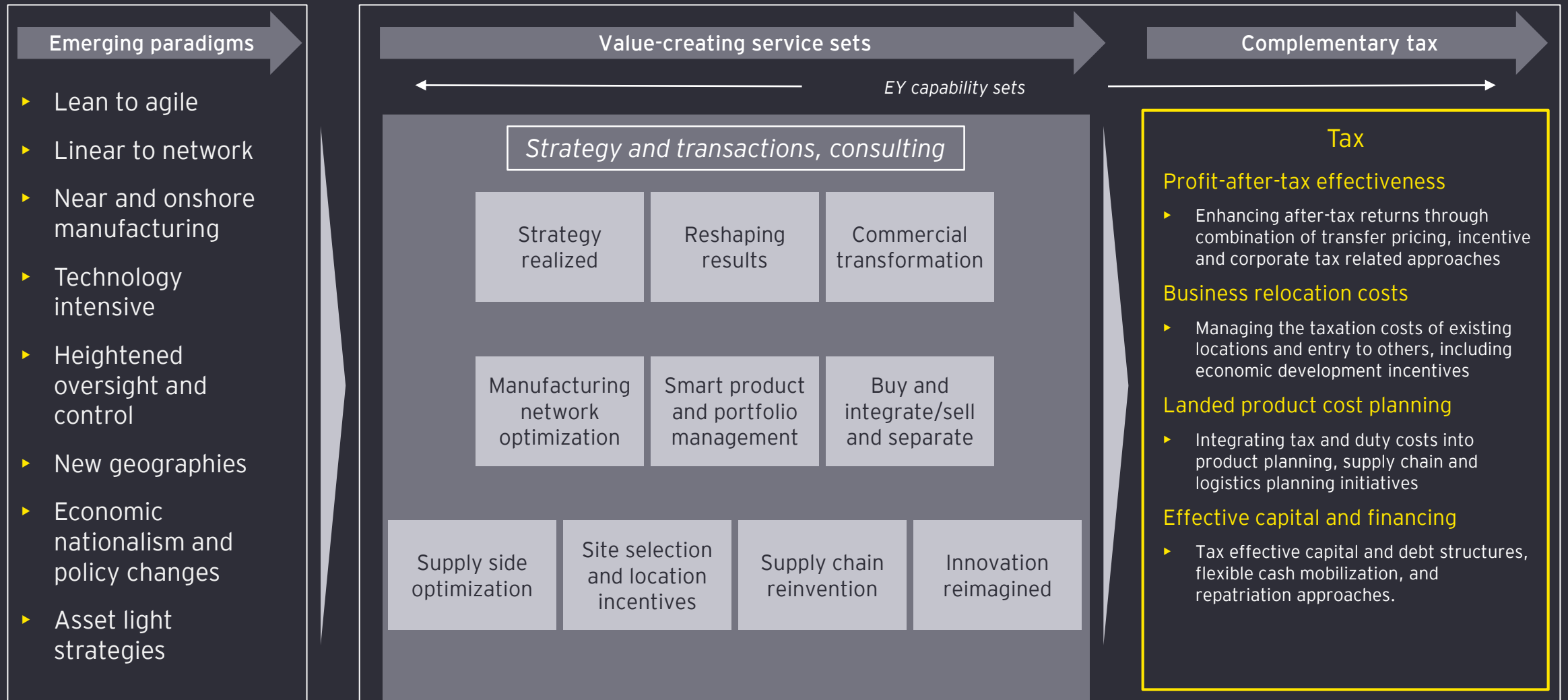
24 בנובמבר 2020

Operating model effectiveness (OME)

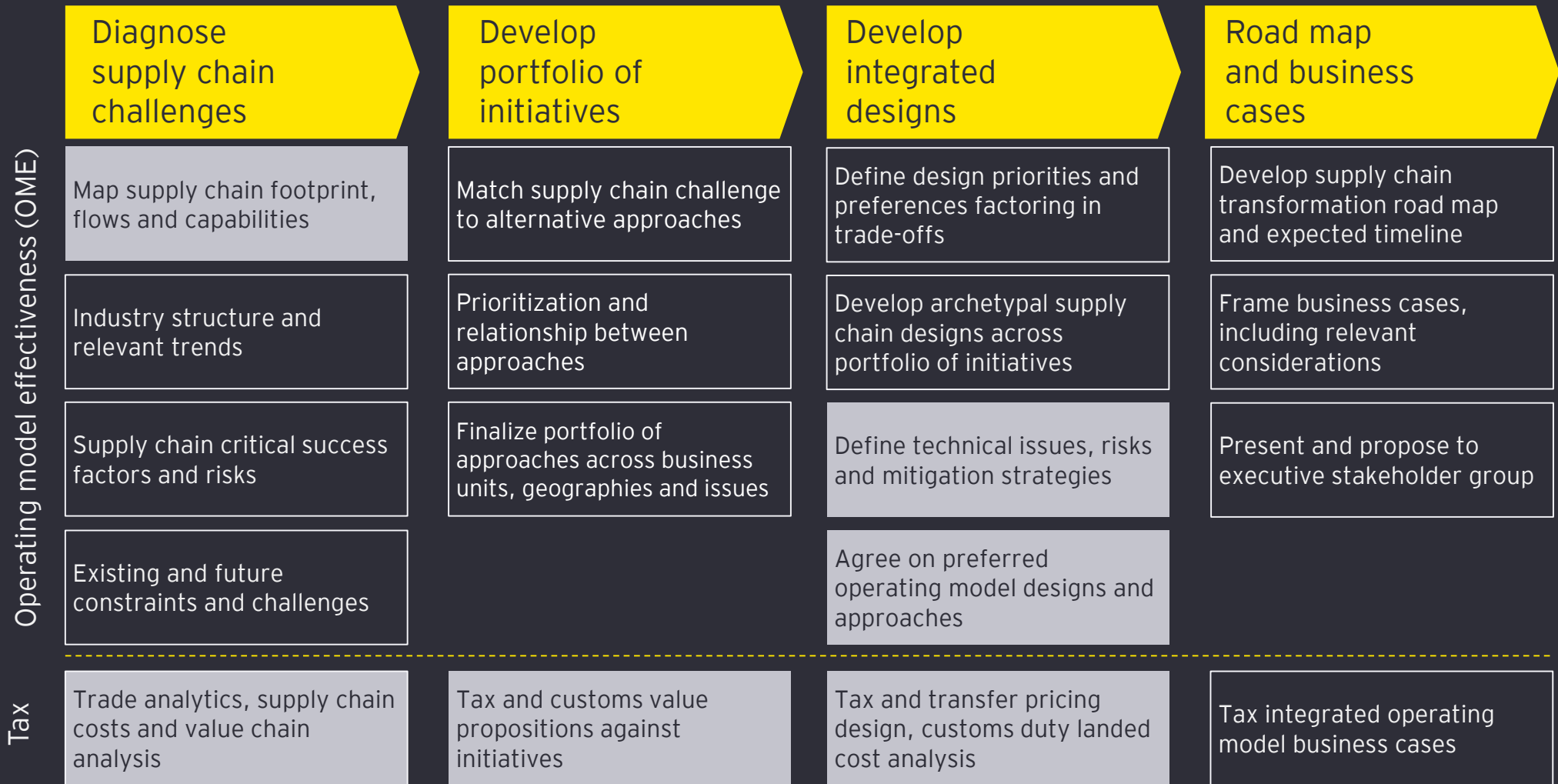
- ▶ OME is the concept of aligning an enterprise's tax and treasury profile with its operational footprint to improve the after-tax return of business transformation initiatives and achieve a competitive and sustainable tax rate that is driven by operational strategy and growth
- ▶ The starting point is the company's operational and financial goals and business initiatives to accomplish those goals.
- ▶ From there, the objective is to integrate tax into the overall planning process to ensure that planning outcomes accomplish the organization's business, treasury and tax objectives, while being sustainable in view of the global tax and geopolitical landscape.



Tax can augment the value of supply chain disruption responses

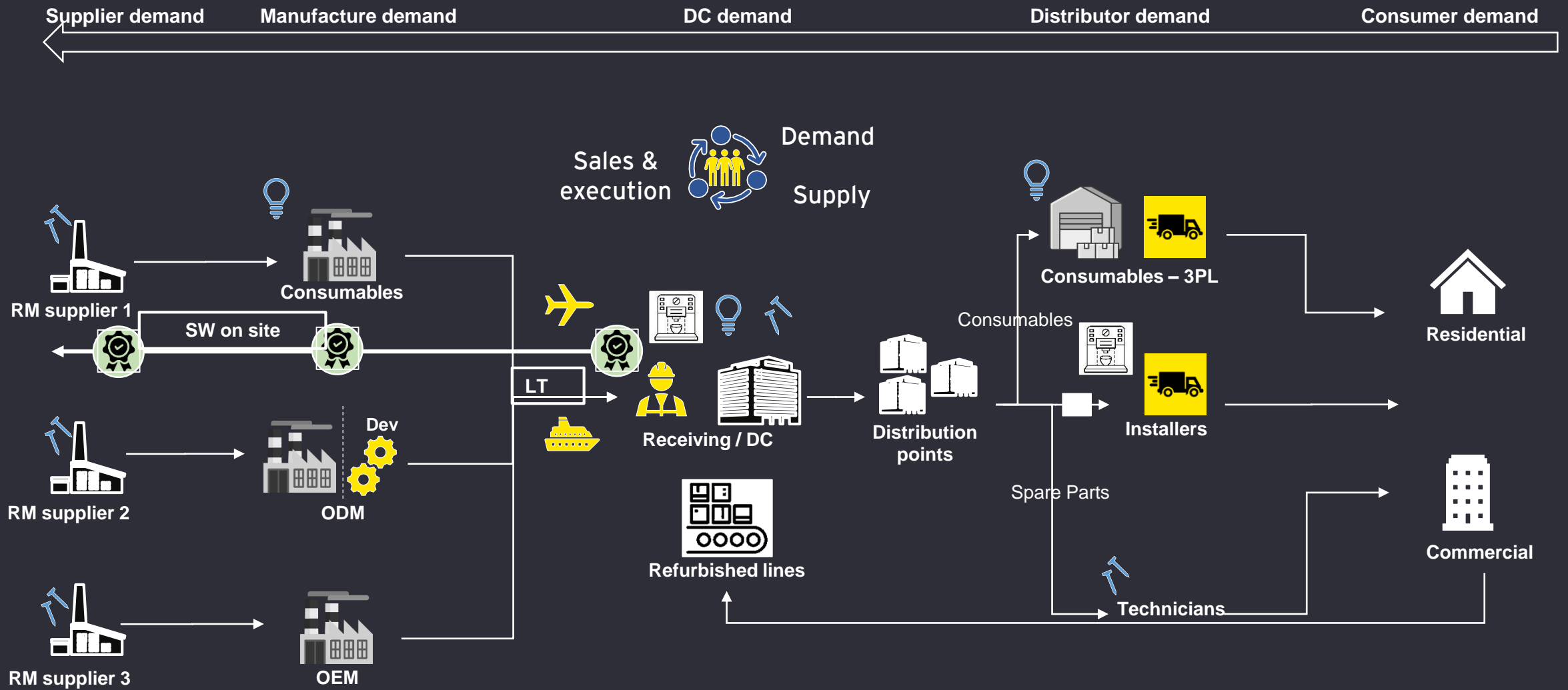


How we can help navigate the journey



■ Technology-enabled analysis (refer over)

OME case study



Case study

Define and select OEM / ODM vendors

Define the strategic considerations for selecting suppliers and setting the operational model

Impact of COVID-19 on supplier selection

Challenge the Clients current working model

Defining the product parameters in order to select the appropriate model (OEM vs. ODM)

Defining the contract requirements in order to select the appropriate model

Defining the day to day management to ensure the model is implemented and achieves the expected added-value

Examining personnel qualifications required for each of the models

Project goals



Key challenges

OEM / ODM

- OEM strategy: where and how to establish OEM's network, agreements, Business continuity planning (BCP), Tax, etc. ?

Inventory management strategy

- How to increase transparency and control around OEM inventory?

Supplier and commercial management

- Supplier mapping and due diligence
- Supplier contract risk and enforcement
- Supplier BCP critical review

Financial and BCP impact mitigation

- Financial impact assessment
- Risk and assurance impact analysis
- Mapping client BCP needs

Tax and Operation model

- Review and analyses TP model
- COVID-19 tax implications

EY | Assurance | Tax | Strategy and Transactions | Consulting

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